

Retention and Classification Report

Agency: Piute County (Utah). County Treasurer (1525)

Piute County Courthouse
550 North Main, P.O. Box 116
Junction, UT 84740
577-2505

Records Officer Shane Millett

13094	*Account books
19042	*Delinquent tax list
19023	*General ledger
85256	*Payroll register
13093	*Redemption certificates
11917	Tax assessment rolls
84051	*Tax sales records
85259	*Warrant register

AGENCY: Piute County (Utah). County Treasurer

SERIES: 13094

3

TITLE: Account books

DATES: 1899-1924.

ARRANGEMENT: none

DESCRIPTION:

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then transfer to State Archives with authority to weed.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

AGENCY: Piute County (Utah). County Treasurer

SERIES: 19042

3

TITLE: Delinquent tax list

DATES: 1899.

ARRANGEMENT: Chronological, thereunder numerical by book and page

DESCRIPTION:

These monthly reports list delinquent taxes within the county. They are used for reference purposes. The reports include the account number, serial number, district number, owner's name, and amounts of delinquent taxes for the current and previous three years.

RETENTION:

Retain 1 year

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 3.

AUTHORIZED: 04/23/2003

FORMAT MANAGEMENT:

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Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in Archives for 1 year and then destroy.

APPRAISAL:

AGENCY: Piute County (Utah). County Treasurer

SERIES: 19042

TITLE: Delinquent tax list

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Piute County (Utah). County Treasurer

SERIES: 19023

3

TITLE: General ledger

DATES: 1911-1925.

ARRANGEMENT: Chronological

TOTAL VOLUME: 0.20 cubic feet.

DESCRIPTION:

This ledger documents the revenues and disbursements of Piute County funds including school districts and indigent funding. It includes year, fund name, date, amounts received and disbursed, totals, and grand totals.

RETENTION:

Retain until administrative use ends

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 05/1998

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in State Archives permanently.

APPRAISAL:

Historical

This disposition is based on the record's secondary historical value in documenting expenditures for programs within Piute County.

AGENCY: Piute County (Utah). County Treasurer

SERIES: 19023

TITLE: General ledger

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Piute County (Utah). County Treasurer

SERIES: 85256

4

TITLE: Payroll register

DATES: i 1967-1971.

ARRANGEMENT: Chronological, thereunder alphabetical by surname of employee

TOTAL VOLUME:

DESCRIPTION:

Each employee is placed on a payroll register which records the amount of their earnings within a given pay period. The information is broken down into several categories that show federal or state taxes withheld, worker compensation, social security, and other payroll deductions. The record also reflects the net payment to the employee. The register functions as central control for expended payroll funds.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Microfilm duplicate: For records beginning in 1967 through 1971.
Retain in State Archives permanently.

AGENCY: Piute County (Utah). County Treasurer

SERIES: 13093

3

TITLE: Redemption certificates

DATES: 1939-1983.

ARRANGEMENT: none

TOTAL VOLUME:

DESCRIPTION:

These are duplicates of certificates issued for money received in payment of delinquent real property taxes. "The county treasurer shall make the proper entry in the record of tax sales filed in the treasurer's office and issue a certificate of redemption" (UCA 59-2-1348 (1995)). Each includes account number, date issued, and serial number. Sometimes the certificate also provides owner's name, location, legal description of property, number of acres, valuation, amount of original taxes, years for which delinquent, total tax due including penalty and interest, date sold, to whom, and amount paid to redeem and date.

RETENTION:

Retain 5 years

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 5.

AUTHORIZED: 04/23/2003

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in Archives for 5 years and then destroy.

AGENCY: Piute County (Utah). County Treasurer

SERIES: 13093

TITLE: Redemption certificates

(continued)

Microfilm duplicate: Retain in Office for 5 years and then
destroy.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public

AGENCY: Piute County (Utah). County Treasurer

SERIES: 11917

3

TITLE: Tax assessment rolls

DATES: 1901-

ARRANGEMENT: Chronological

TOTAL VOLUME:

DESCRIPTION:

These rolls are a record of annual assessments and the payments of property taxes. "By November 1, the county auditor must deliver the corrected assessment roll to the county treasurer, together with an affidavit (UCA 59-2-326 (1995)). The rolls include date, location and description of property, total evaluation, assessed valuation, total exemptions, value as corrected, amount due, and amount paid.

RETENTION:

Retain Permanently

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 9.

AUTHORIZED: 05/12/2009

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

AGENCY: Piute County (Utah). County Treasurer

SERIES: 11917

TITLE: Tax assessment rolls

(continued)

Digital image: Retain in Office permanently.

APPRAISAL:

Administrative Historical

Tax assessment rolls are historically valuable because they identify all property owners within a county.

PRIMARY CLASSIFICATION:

Public

AGENCY: Piute County (Utah). County Treasurer

SERIES: 84051

4

TITLE: Tax sales records

DATES: i 1903-1938.

ARRANGEMENT: Numerical by book number, thereunder alphanumerical by section, range, block or lot

TOTAL VOLUME:

DESCRIPTION:

This is the record of property sold for delinquent taxes by the county treasurer's office. Information includes name of person to whom property was assessed; legal description of property; date of sale; volume and page where property was entered in the assessment roll; amounts of taxes and penalty attached; total amount due; name of person to whom property was sold; and date of redemption and name of redeemer, if redeemed, and redemption certificate number.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 18, Item 11.

AUTHORIZED: 04/23/2003

FORMAT MANAGEMENT:

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Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in Office permanently and then destroy.

APPRAISAL:

AGENCY: Piute County (Utah). County Treasurer

SERIES: 85259

4

TITLE: Warrant register

DATES: i 1897-1953.

ARRANGEMENT: none

TOTAL VOLUME:

DESCRIPTION:

A numerical listing of checks or warrants issued by each department within the office. Information includes vendor number, name, date of payment, invoice number (or purchase number), account debit, description of expenditure, and amount of check, and authorizing signatures. This register documents the payment of any bills or other expenses.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Microfilm duplicate: For records beginning in 1897 through 1953.
Retain in State Records Center for 7 years and then destroy.